

Reported Recommending .....  
Ind. Postponed .....  
Passed Senate .....  
Failed to Pass Senate .....  
Passed House .....  
Failed to Pass House .....

Senate File 236

February 10, 1947.  
Passed on File.

By ROCKHILL.

## A BILL FOR

An Act to amend Section four hundred fifty point twenty-five (450.25), Code 1946, relating to compensation of inheritance tax appraisers.

*Be It Enacted by the General Assembly of the State of Iowa:*

1     Section 1. Section four hundred fifty point twenty-  
2     five (450.25), Code 1946, is hereby amended by striking said  
3     section and inserting in lieu thereof the following:  
4     “Each of said appraisers shall be entitled to receive  
5     as compensation a minimum of five dollars for making each  
6     such appraisalment and such additional compensation as shall  
7     be allowed by the court upon submission for allowance to the  
8     court of a verified and itemized statement of claim therefor.  
9     The time spent in appraisalment, the nature of the property  
10    appraised and the amount thereof shall be considered by the  
11    court in fixing the additional compensation allowed.”